

EXHIBIT 10

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF
MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF
HEALTH,
et al.,

Defendants.

Case No. _____

Declaration of Cassandra Moseley

I, Cassandra Moseley, hereby declare:

1. I am the Vice President for Research at Colorado State University (“CSU”), a position I have held since 2024. As Vice President for Research, I have oversight of the federally sponsored research portfolio at CSU, including the grants management and sponsored project compliance functions. Prior to holding this position, I held multiple administrative and faculty roles, including interim vice president for research and innovation at the University of Oregon
2. As the Vice President for Research, I have personal knowledge of the matters set forth below and/or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health (“NIH”) Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect costs reimbursements to 15%.

4. CSU is Colorado's land grant research university. As a comprehensive research institution, CSU's research and research impacts are broad, spanning agricultural sciences, engineering, public health, veterinary medicine, and natural resources. CSU has a robust NIH-funded research portfolio, including public health, veterinary translational medicine, infectious disease, prion-related diseases, and cancer research. This research is supported by approximately \$203.3 million from the NIH for grants with active project periods as of 2/10/2025.
5. CSU has a Negotiated Indirect Cost Rate Agreement ("NICRA") with the Department of Health and Human Services, effective as of 09/29/2022. The current Indirect Cost ("IDC") Rate in CSU's NICRA is 54% for On Campus Organized Research.
6. CSU's total blended IDC rate for NIH funded grants with active project periods as of 2/10/2025 is 45.3%.
7. NIH's reduction of CSU's IDC rate for grants will eliminate approximately \$4.2 million in funding annually that CSU uses to support its research programs. The reduction of these reimbursements will immediately impact CSU's ability to draw critical funds essential to its ability to perform research. These funds are used to pay actual expenses associated with conducting research, such as: facilities upkeep and maintenance; sponsored program administration and compliance (e.g., human subjects protections, animal welfare, biosafety, select agent control, and research ethics and integrity, responsible conduct of research); interest on research facilities and library services. CSU's NIH-funded research awards were budgeted and obligated to include indirect costs, and reduction of reimbursement of these

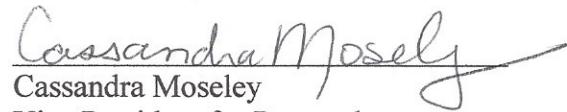
facilities and administrative costs could result in the institution being unable to continue to perform critical research.

8. CSU next anticipates drawing funds on or around 02/18/2025 for up to 232 open NIH grants.

Abruptly changing the facilities and administration reimbursement rate would delay our regularly scheduled draw as time would be needed to make the modifications necessary to draw according to the new guidance. More critically, once the university can draw, the reduced IDC rate will have wide-ranging impacts on CSU, including negatively effecting the financial sustainability of NIH-funded research and imperiling the university's ability to continue this critical biomedical research and discovery. CSU's NIH-funding enables research that contributes to foundational understandings and innovative discoveries that address pressing health challenges facing the American people, including infectious diseases, neurogenerative diseases, mental health, and cancer.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Fort Collins, Colorado.


Cassandra Moseley
Vice President for Research
Colorado State University